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Louisiana Coalition Against  
Domestic Violence, Inc.  
Baton Rouge, Louisiana  
December 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

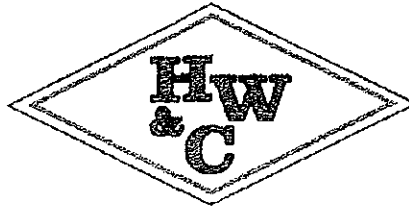
Release Date 9/5/07

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HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

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CERTIFIED PUBLIC ACCOUNTANTS

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May 7, 2007

**Independent Auditor's Report**

The Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

Members of the Board:

We have audited the accompanying statements of financial position of the

**Louisiana Coalition Against Domestic Violence, Inc.  
(A Nonprofit Organization)  
Baton Rouge, Louisiana**

as of December 31, 2006 and 2005, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Louisiana Coalition Against Domestic Violence, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2006 and 2005, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2007, on our consideration of the Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Louisiana Coalition Against Domestic Violence, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Yours truly,

*Hawthorn, Waymouth & Carroll, L.L.P.*

Louisiana Coalition Against Domestic Violence, Inc.  
Statements of Financial Position  
December 31, 2006 and 2005

Assets		<u>2006</u>	<u>2005</u>
<b>Current Assets</b>			
Cash		\$183,346	\$253,791
Grants receivable		182,999	155,562
Prepaid expenses		<u>          </u>	<u>3,176</u>
<u>Total current assets</u>		<u>366,345</u>	<u>412,529</u>
<b>Fixed Assets</b>			
Equipment and furnishings		119,153	119,153
Accumulated depreciation		<u>(111,372)</u>	<u>(104,700)</u>
<u>Total fixed assets</u>		<u>7,781</u>	<u>14,453</u>
<u>Total assets</u>		<u>374,126</u>	<u>426,982</u>
<b>Liabilities and Net Assets</b>			
<b>Current Liabilities</b>			
Accounts payable		47,602	8,148
Deferred revenue		19,025	76,853
Other current liabilities		<u>8,887</u>	<u>7,624</u>
<u>Total current liabilities</u>		<u>75,514</u>	<u>92,625</u>
<b>Net Assets</b>			
Unrestricted (including designated funds of \$35,000)		182,847	117,003
Temporarily restricted		<u>115,765</u>	<u>217,354</u>
<u>Total net assets</u>		<u>298,612</u>	<u>334,357</u>
<u>Total liabilities and net assets</u>		<u>374,126</u>	<u>426,982</u>

The accompanying notes are an integral part of these financial statements.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statements of Activities and Changes in Net Assets**  
**Years Ended December 31, 2006 and 2005**

	December 31, 2006			December 31, 2005		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Support and Revenue</b>						
Federal Financial Assistance						
Department of Health and Human Services/ Office of Community Services						
Family Violence Prevention Services	\$262,786		\$262,786	\$269,882		\$269,882
Office of Violence Against Women						
Katrina Emergency Grant	90,765		90,765	59,101		59,101
Department of Justice						
Rural Projects and Services	14,888		14,888	116,046		116,046
Domestic Violence Fatality Review	146,866		146,866	3,018		3,018
Coalition Grant	97,148		97,148	99,959		99,959
NRC Katrina Emergency Grant	107,631		107,631	42,369		42,369
Louisiana Commission on Law Enforcement						
Violence Against Women with Disabilities	191,125		191,125	142,859		142,859
State Financial Assistance						
Office of Women's Services - Hotline	67,490		67,490	68,768		68,768
Office of Community Services				20,000		20,000
Children's Trust Fund	5,200		5,200			
Conference income	40,551		40,551	31		31
Hurricane Relief Fund		\$72,089	72,089	196,884	\$217,354	414,238
Resource income	12,453		12,453	893		893
Other income	15,527		15,527	40,566		40,566
Dues and related income	19,593		19,593	17,452		17,452
Contributions	154,189		154,189			
Training	9,228		9,228	2,604		2,604
Net assets released from restrictions	173,678	(173,678)				
<b>Total support and revenue</b>	<b>1,409,118</b>	<b>(101,589)</b>	<b>1,307,529</b>	<b>1,080,432</b>	<b>217,354</b>	<b>1,297,786</b>
<b>Expenses</b>						
Program Services	1,231,558		1,231,558	1,035,533		1,035,533
Management and general	111,716		111,716	115,743		115,743
<b>Total expenses</b>	<b>1,343,274</b>		<b>1,343,274</b>	<b>1,151,276</b>		<b>1,151,276</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>65,844</b>	<b>(101,589)</b>	<b>(35,745)</b>	<b>(70,844)</b>	<b>217,354</b>	<b>146,510</b>
<b>Beginning Net Assets, January 1</b>	<b>117,003</b>	<b>217,354</b>	<b>334,357</b>	<b>187,847</b>		<b>187,847</b>
<b>Ending Net Assets, December 31</b>	<b>182,847</b>	<b>115,765</b>	<b>298,612</b>	<b>117,003</b>	<b>217,354</b>	<b>334,357</b>

The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.  
 Statements of Functional Expenses  
 Year Ended December 31, 2006

	<u>Women's Services Hotline</u>	<u>Rural Projects &amp; Services</u>	<u>Coalition Grants</u>	<u>Hotline Enhance- ment Grant</u>	<u>Grants from Ms. Foundation LGBTQ Project</u>	<u>Dept. of Justice Encourage to Arrest Grant</u>
Salaries	\$37,436	\$8,811	\$50,353	\$30,040	\$18,406	\$69,344
Benefits	9,549	2,562	13,925	8,368	5,385	18,633
Travel	608	148	3,385	1,563	5,061	5,853
Supplies	3,821		4,716	1,852	5,313	7,723
Equipment and maintenance	150					285
Contractual services	1,250	300	1,500	678	6,356	12,456
Subcontracts						
Occupancy	14,677	2,471	4,723	3,685	203	20,831
Special projects/conference			18,547		12,098	11,857
Depreciation						
Hurricane Relief						
Dues						
Totals	<u>67,491</u>	<u>14,292</u>	<u>97,149</u>	<u>46,186</u>	<u>52,822</u>	<u>146,982</u>

The accompanying notes are an integral part of these financial statements.

<u>Violence Against Women with Disabilities</u>	<u>NRC Hurricane Relief Grant</u>	<u>OVW Hurricane Relief Grant</u>	<u>Family Violence Prevention Fund</u>	<u>Hurricane Relief Fund</u>	<u>Total Program Services</u>	<u>Management, General &amp; Other</u>	<u>Totals</u>
\$44,868	\$24,561	\$14,466	\$136,267		\$434,552		\$434,552
10,333	6,109	3,358	25,075		103,297		103,297
5,310	6,860		24,879		53,667		53,667
5,900	11,122	18,537	22,590		81,574		81,574
238	333	518	381		1,905		1,905
7,940	8,901	6,011	7,928		53,320		53,320
67,874					67,874		67,874
8,361	4,858	6,424	13,825		80,058	\$87,476	167,534
40,426	44,888	41,452	32,326		201,594		201,594
						6,673	6,673
				\$153,717	153,717		153,717
						17,567	17,567
<u>191,250</u>	<u>107,632</u>	<u>90,766</u>	<u>263,271</u>	<u>153,717</u>	<u>1,231,558</u>	<u>111,716</u>	<u>1,343,274</u>



**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2005**

	<u>Women's Services Hotline</u>	<u>Rural Projects &amp; Services</u>	<u>Coalition Grants</u>	<u>Violence Against Women with Disabilities</u>	<u>NRC Hurricane Relief Grant</u>
Salaries	\$35,750	\$39,355	\$74,642	\$48,916	\$21,353
Benefits	10,488	10,018	19,248	9,841	5,153
Travel	504	2,998	5,372	7,795	2,681
Supplies	16,488	4,870	21,777	23,369	7,638
Equipment and maintenance					
Contractual services	992	40,878	4,988	29,230	1,305
Occupancy	4,546	12,926	18,600	23,707	4,239
Special projects/conference					
Depreciation					
Hurricane Relief					
Dues	_____	_____	_____	_____	_____
Totals	<u>68,768</u>	<u>111,045</u>	<u>144,627</u>	<u>142,858</u>	<u>42,369</u>

The accompanying notes are an integral part of these financial statements.

<u>OVW Hurricane Relief Grant</u>	<u>Family Violence Prevention Fund</u>	<u>Hurricane Relief Fund</u>	<u>Total Program Services</u>	<u>Management, General &amp; Other</u>	<u>Totals</u>
\$37,128	\$141,736		\$398,880	\$25,498	\$424,378
9,041	25,371		89,160	8,605	97,765
	27,172	\$152	46,674	4,324	50,998
926	14,071	1,958	91,097	2,194	93,291
	2,927		2,927	6,217	9,144
1,459	22,589		101,441	3,399	104,840
10,547	4,470		79,035	16,628	95,663
	31,545		31,545	21,232	52,777
				10,445	10,445
		194,774	194,774		194,774
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>17,201</u>	<u>17,201</u>
<u>59,101</u>	<u>269,881</u>	<u>196,884</u>	<u>1,035,533</u>	<u>115,743</u>	<u>1,151,276</u>

Louisiana Coalition Against Domestic Violence, Inc.  
Statements of Cash Flows  
Years Ended December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
<b>Cash Flows from Operating Activities</b>		
Increase (Decrease) in Net Assets	(\$35,745)	\$146,510
Depreciation expense	6,672	10,445
Loss on disposal of assets		6,217
(Increase) Decrease in assets		
Grant receivables	(27,437)	(6,580)
Prepaid expenses	3,176	(2,976)
Increase (Decrease) in liabilities		
Accounts payable	39,454	(26,754)
Deferred revenue	(57,828)	23,593
Accrued liabilities	<u>1,263</u>	<u>(1,205)</u>
<u>Net cash provided by (used in) operating activities</u>	<u>(70,445)</u>	<u>149,250</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of fixed assets	<u>          </u>	<u>(4,298)</u>
<u>Net cash (used) in investing activities</u>	<u>          </u>	<u>(4,298)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(70,445)	144,952
<b>Cash and Cash Equivalents</b>		
Beginning of year	<u>253,791</u>	<u>108,839</u>
End of year	<u><u>183,346</u></u>	<u><u>253,791</u></u>

The accompanying notes are an integral part of these financial statements.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Financial Statements**  
**December 31, 2006**

**Note 1-Summary of Significant Accounting Policies**

**A. Organization**

The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) is a not-for-profit statewide network of domestic violence programs, supportive organizations, and individuals that share the goal of ending violence against adults and children in Louisiana. LCADV empowers its members through advocacy, education, resource development and allocation of funds to domestic violence centers throughout Louisiana. Technical assistance is also provided to law enforcement and the court and social services networks throughout Louisiana.

LCADV supports the development and provision of services to domestic violence victims and provides a forum for its members to meet regularly in order to network, receive training, and identify resources. LCADV works to improve systems that respond to domestic violence through education and training and to work toward the elimination of domestic violence by exposing its root causes through public awareness of the problem, the need for change and services available in Louisiana.

**B. Accounting Basis**

The financial statements of the Louisiana Coalition Against Domestic Violence, Inc. have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

**C. Basis of Presentation**

The LCADV's financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

*Unrestricted Net Assets*

Unrestricted net assets are limited only by the broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors and others entered into by the organization in the normal course of its business.

*Temporarily Restricted Net Assets*

These are assets whose use by the LCADV has been limited by donors (a) to later periods of time or other specific dates, or (b) to specified purposes.

*Permanently Restricted Net Assets*

These are assets received with donor-imposed restrictions limiting the LCADV's use of the asset.

Presently, the LCADV has unrestricted and temporarily restricted net assets, but no permanently restricted net assets.

Louisiana Coalition Against Domestic Violence, Inc.  
Notes to Financial Statements  
December 31, 2006

**Note 1-Summary of Significant Accounting Policies (Continued)**

**D. Contributions**

The LCADV accounts for contributions in accordance with the requirements of the Financial Accounting Standards Board in Statement of Financial Accounting Standards (SFAS) No. 116 "Accounting for Contributions Received and Contributions Made". In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

Unconditional promises to give cash and other assets to the LCADV are reported at fair value on the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value on the date the gift is received.

**E. Equipment and Furnishings**

LCADV follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$1,000. Depreciation is computed using the straight-line method over three years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the statement of activity for the period or the grantor may request the proceeds from the sale or may request the equipment be returned back to them at the end of the grant period. Since its existence, no assets have been requested back from the LCADV by its grantors.

**F. Income Taxes**

The LCADV operates under Section 501(c)(3) of the Internal Revenue Code, and is generally exempt from federal, state and local income taxes. Accordingly, no provision for income taxes is included in the financial statements. The organization has been classified as an organization that is not a private foundation under Section 509(a).

**G. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the LCADV considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

**H. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Financial Statements**  
**December 31, 2006**

**Note 1-Summary of Significant Accounting Policies (Continued)**

**1. Annual and Sick Leave**

The LCADV accrues vacation on all full-time employees at a rate of one day per month (12 days annually) during the first year of employment; two days per month (24 days annually) for years two through four; three days per month (36 days annually) during the fifth year and thereafter. Part-time employees accrue annual leave in the same manner as noted above on a prorated basis. Employees can carry over a maximum of 10 days of vacation per year. The accrued liability for annual leave totaled \$7,450 and \$6,188 at December 31, 2006 and 2005, respectively.

**Note 2-Grants Receivable**

The LCADV had the following grants receivable at December 31, 2006 and 2005:

	<u>2006</u>	<u>2005</u>
Domestic Violence Fatality Review	\$22,193	\$59,101
Family Violence Prevention Services	8,411	44,625
Hotline	37,043	34,553
Department of Justice - Rural Projects	14,292	
Coalition	20,767	
Violence Against Women with Disabilities	74,423	
Other	<u>5,870</u>	<u>17,283</u>
<u>Total grants receivable</u>	<u>182,999</u>	<u>155,562</u>

**Note 3-Furniture and Fixtures**

Fixed assets and allowance for depreciation are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment and furnishings	\$119,153			\$119,153
Less: depreciation	<u>(104,700)</u>	<u>(\$6,672)</u>		<u>(111,372)</u>
	<u>14,453</u>	<u>(6,672)</u>		<u>7,781</u>

**Note 4-Concentrations**

The LCADV receives 71% of its revenues from federal grantors. At various times during the year, cash and cash equivalents on deposit with one banking institution exceeded the \$100,000 insured by the Federal Deposit Insurance Corporation. Management monitors the financial condition of the institution on a regular basis, along with its balances in cash and cash equivalents, to minimize potential risk.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Financial Statements**  
**December 31, 2006**

**Note 5-Contingencies**

The LCADV participates in federal and state grant programs which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that the LCADV has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the LCADV.

**Note 6-Lease**

The LCADV leased office space under an operating lease for a monthly rental of \$2,674 per month during 2006. Total lease payments paid during the years ended December 31, 2006 and 2005, were \$32,088. These costs are recorded within the line item administrative expenses on the detailed schedule of expenses by program.

The future rental payments are as follows:

2007	\$34,895
2008	36,900
2009	36,900
2010	36,900
2011	36,900
Thereafter	<u>15,375</u>
	<u>197,870</u>

**Note 7-Designated Unrestricted Net Assets**

Unrestricted net assets designated by the LCADV as of December 31, 2006 and 2005, are as follows:

	<u>2006</u>	<u>2005</u>
Executive Employee Agreement	<u>\$35,000</u>	<u>\$35,000</u>
	<u>35,000</u>	<u>35,000</u>

**Note 8-Temporarily Restricted Net Assets**

Temporarily restricted net assets are restricted as follows:

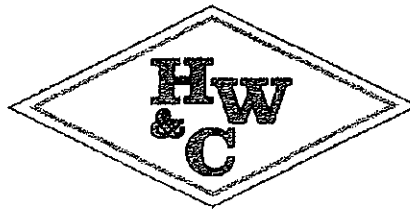
	<u>2006</u>	<u>2005</u>
Hurricane Relief Fund	<u>\$115,765</u>	<u>\$217,354</u>

### **Supplementary Information**



HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

J. CHARLES PARKER, C.P.A.  
LOUIS C. MCKNIGHT, III, C.P.A.  
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CERTIFIED PUBLIC ACCOUNTANTS

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May 7, 2007

**Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

The Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

We have audited the financial statements of the Louisiana Coalition Against Domestic Violence, Inc. (LCADV) as of and for the year ended December 31, 2006, and have issued our report thereon dated May 7, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the LCADV's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LCADV's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, the Louisiana Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

Yours truly,

*Hawthorn Waymouth & Carroll, L.L.P.*

J. CHARLES PARKER, C.P.A.  
LOUIS C. MCKNIGHT, III, C.P.A.  
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May 7, 2007

**Report on Compliance with Requirements Applicable  
to Each Major Program and on Internal Control Over  
Compliance in Accordance With OMB Circular A-133**

The Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

We have audited the compliance of the

**Louisiana Coalition Against Domestic Violence, Inc. (LCADV)  
(A Non-Profit Organization)  
Baton Rouge, Louisiana**

with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. The LCADV's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the LCADV's management. Our responsibility is to express an opinion on the LCADV's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the LCADV's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the LCADV's compliance with those requirements.

In our opinion, the LCADV complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

### Internal Control Over Compliance

The management of the LCADV is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the LCADV's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the LCADV's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

LCADV's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit LCADV's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Directors, management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Louisiana Legislative Auditor as a public document.

Yours truly,

*Hawthorn, Weymouth & Carroll, L.L.P.*

Louisiana Coalition Against Domestic Violence, Inc.  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2006

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Health and Human Services</b>		
Family Violence Prevention Services	93.671	\$259,216
Passed through the Pennsylvania Coalition Against Domestic Violence NRC Katrina Grant	93.671	<u>107,631</u>
<u>Total U.S. Department of Health and Human Services</u>		<u>366,847</u>
<b>U.S. Department of Justice</b>		
State Sexual Assault and Domestic Violence Programs		
Coalition Grant 2003	16.588	19,717
Coalition Grant 2004	16.588	34,663
Coalition Grant 2005	16.588	42,561
Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice		
Rural Projects	16.589	14,292
Violence Against Women with Disabilities*	16.529	191,125
Domestic Violence Fatality Review*	16.590	146,866
Office of Violence Against Women Katrina Emergency Grant	16.588	<u>100,781</u>
<u>Total U.S. Department of Justice</u>		<u>550,005</u>
<u>Total expenditures of Federal Awards</u>		<u>916,852</u>

\*Denotes Major Program

See accompanying notes to schedule of federal awards.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2006**

**Note 1-Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the LCADV and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2006**

**Summary of Auditor's Results**

- A. The auditor's report expresses an unqualified opinion on the financial statements of the Louisiana Coalition Against Domestic Violence, Inc.
- B. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.
- C. No instances of noncompliance material to the financial statements of the Louisiana Coalition Against Domestic Violence, Inc., were reported in accordance with Government Auditing Standards.
- D. No significant deficiencies relating to the audit of the major federal award program are reported in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
- E. The auditor's report on compliance for the major federal award program for the Louisiana Coalition Against Domestic Violence, Inc. expresses an unqualified opinion on its major federal program.
- F. No audit findings relative to the major federal award program for the Louisiana Coalition Against Domestic Violence, Inc. were reported.
- G. The programs tested as a major program included:

<u>Program</u>	<u>C.F.D.A. #</u>
Violence Against Women with Disabilities	16.529
Domestic Violence Fatality Review	16.590

- H. The threshold used for distinguishing between Type A and B programs was \$300,000.
- I. The Louisiana Coalition Against Domestic Violence, Inc. does qualify as a low risk auditee.